



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Barry Stein
DOCKET NO.: 20-01327.001-R-1
PARCEL NO.: 16-33-103-038

The parties of record before the Property Tax Appeal Board are Barry Stein, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC in Chicago, and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***a reduction*** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$53,115
IMPR.: \$44,200
TOTAL: \$97,315

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2020 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story dwelling of brick exterior construction with 1,768 square feet of living area. The dwelling was built in 1955 and is approximately 65 years old. Features of the home include a slab foundation, an 884 square foot lower level, central air conditioning, and 2 bathrooms. The property has a site with approximately 10,530 square feet of land area and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables described as one-story or two-story dwellings of wood siding or brick exterior construction ranging in size from 1,834 to 2,079 square feet of living area. The homes range in age from 43 to 63 years old. The comparables appear to have slab foundations and possibly partial basements. Each comparable has central air conditioning, 2 or 2½ bathrooms, and

attached or detached garage ranging in size from 441 to 580 square feet of building area. Two comparables have one fireplace each. The comparables have improvement assessments ranging from \$44,229 to \$48,284 or from \$22.27 to \$26.33 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$41,371.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$108,818. The subject property has an improvement assessment of \$55,703 or \$31.51 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on two equity comparables with comparable #1 being the same property as appellant's comparable #3. The board of review described the subject property as having a lower level and comparable #1 as having a slab foundation. Board of review comparable #2 is improved with a one-story dwelling of wood siding exterior construction containing 1,534 square feet of living area that was built in 1987. The comparable has a slab foundation, central air conditioning, one fireplace, 2 bathrooms, and a 400 square foot attached garage. This comparable has an improvement assessment of \$93,568 or \$61.00 per square foot of living area.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains information on five comparable sales submitted by the parties to support their respective positions with one comparable being common to the parties. Only appellant's comparable #3/board of review comparable #1 is similar to the subject property in age and style. This comparable has a slab foundation, whereas the subject has a partial slab foundation and lower level, suggesting the comparable would require an upward adjustment to make the property more equivalent to the subject property. Conversely, the common comparable has a detached garage, whereas the subject has no garage, suggesting the comparable would require a downward adjustment to make the property more equivalent to the subject property. This comparable has an improvement assessment of \$44,229 or \$22.66 per square foot of living area, whereas the subject has an improvement assessment of \$55,703 or \$31.51 per square foot of living area, significantly above the best comparable in the record. The remaining comparables provided by the appellant differ from the subject in style, which detracts from the weight that can be given these properties. Nevertheless, appellant's comparables #1, #2 and #4 have improvement assessments of either \$22.27 or \$26.33 per square foot of living area, significantly below that of the subject property. Board of review comparable #2 is significantly newer than the subject dwelling with additional features that included a fireplace and an attached garage with 400 square feet of building area, which detracts from the weight of this comparable. Board of review comparable #2 has an improvement assessment of \$61.00 per square foot of living area, which is an outlier when compared to the other comparables in the record and would

require significant downward adjustments for age, size, and features to make it more equivalent to the subject. Based on this record the Board finds a reduction in the subject's assessment is appropriate.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date:

September 20, 2022



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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